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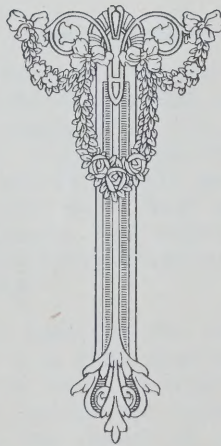
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LETHBRIDGE NORTHERN
IRRIGATION DISTRICT

Fifth Annual Report

AND

Financial Statement
1925



Issued to the Ratepayers by the Board of Trustees

THE LETHBRIDGE NORTHERN IRRIGATION DISTRICT

FIFTH ANNUAL REPORT AND FINANCIAL STATEMENT 1925

Trustees:

E. H. HANN J. I. McDERMOTT
T. W. CROFTS

Secretary-Treasurer:
J. SUTTON

Project Manager:
P. M. SAUDER

REPORT OF TRUSTEES

To the Ratepayers, Lethbridge, Alberta, January 16, 1926.
Lethbridge Northern Irrigation District.

We submit herewith a report on the affairs of the District for the year 1925.

Administration

It was decided early in the year that for the good of the Project the services of the official who held the position of Secretary-Treasurer should be dispensed with and a man engaged for the position with wide accounting and administrative experience. Considerable time was spent in choosing the right man for the position, and in all 135 applications were received and considered. Personal interviews were had with those who appeared to possess the essential qualifications and experience, which resulted in the appointment of our present Secretary-Treasurer, who has fully justified the wisdom of the Board's selection.

Many changes have been made in the accounting methods and office routine, which have resulted in a high degree of efficiency being attained, making possible the handling of twice as large a volume of work as heretofore with no increase in staff outside the engaging of a full time instead of a half-time stenographer. In the report of the Secretary-Treasurer these matters are dealt with in detail.

Your Trustees now supervise all expenditures and all accounts must be passed by the Board in meeting, before being paid. Consequently, we are now able to have a much more intelligent idea of the operation of the Project as a whole and are able to suggest, supervise and criticise with far greater understanding and effectiveness.

Finance

Our financial affairs show a decided improvement this year, although the District still must carry a considerable burden in respect to the Bond Inter-

rest upon which the District is charged 5½% interest on the amount advanced by the Provincial Government. However, it is gratifying to note that we have been able to repay a considerable amount of our indebtedness to the Bank of Montreal, Edmonton, and that we start the New Year with great optimism, in the knowledge that our liabilities in this respect are decreasing.

Collections

Thanks to a systematic policy as regards collections and the co-operation of the Ratepayers, the total of rates collected for the year is greater than what was anticipated. Detailed figures are shown in the Secretary-Treasurer's report. There are a few, however, who have not yet paid their Home Place rates and these, in their own interests, are strongly urged to do so without delay.

General

The passing of the Colonization Act in the past year has proved of great assistance and benefit to the farmers of the District. Earlier in the year Ratepayers' meetings were called in order that the farmers of the District might have the opportunity of hearing the Act interpreted and many obscurities clearly defined. In addition a number of conferences were held with members of the Government which resulted in a more liberal interpretation of the Act being obtained and a clearer understanding of its operation by everyone.

The farmers of the District proved the efficacy of co-operative buying last spring when a large quantity of Alfalfa Seed of excellent quality was purchased and retailed to the farmers at cost, thus enabling permanent pastures to be established at a low cost, by the farmers obtaining the benefit of the margin of profit usually accruing to the middleman. Your Trustees hope to make similar arrangements this coming spring.

The assistance rendered the farmers during the past year by the Provincial Agriculture Department and Dominion Reclamation Service, in laying farm ditches, proved of great benefit and value. The Board has again made application for assistance for the present year.

Great credit is due the farmers for the increased production of the District for the year 1925, for this not only proves the value of irrigation, but shows clearly how the farmers have worked to get their land in shape and the splendid use made of the water. The report of the Project Manager gives details as to the amount of water used and the acreage irrigated.

The Kipp-Turin Branch of the C. P. R. was finally completed early in 1925 and commenced actual operation in sufficient time to take care of the products from the District. This Branch has proved a great benefit to the farmers not only in the way of quick and ready transportation, facilitating the handling of the crops, but also the decrease in cost of handling and transportation which vitally effects the margin between cost of production and selling price.

In closing our report for the year 1925 we look towards the year 1926 with great confidence. The financial horizon is brighter, changes have taken place during the past year which will be far reaching in their effects in the future, and we have faith that one day the Lethbridge Northern will stand on its own feet financially and that with the successful colonization of the Project its ultimate success is assured.

Respectfully submitted,

E. H. HANN,
J. I. McDERMOTT,
T. W. CROFTS,

Trustees.

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR
ENDED 31st DECEMBER, 1925.

Revenue

BY RATES:

Levy for 1925	\$543,852.82	
Penalties on 1924 Arrears	53,015.31	
		\$596,868.13

BY INTEREST AND DISCOUNT EARNED 1,047.43

BY FARM OPERATIONS:

Sales and Inventories	5,350.64	
Less: Stocks on Hand 1st January, 1925, and Ex- penses during the year	3,104.67	
		2,245.97

BY RENTS:

Share of Crops on leased lands		81.47

\$600,243.00

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR
ENDED 31st DECEMBER, 1925.

Receipts

TO BALANCE 31st DECEMBER, 1924:			
In Canadian Bank of Commerce	\$ 43,610.90		
In Hands of Treasurer	1,800.78		
		\$	45,411.68
TO INTEREST AND DISCOUNT:			
Interest on Bank Deposits and Notes Receivable, Refunds of Interest overpaid, and Cash Discounts			1,193.62
TO LOANS:			
Alberta Government (Treasury Dept.)	325,215.81		
Bank of Montreal	70,000.00		
			395,215.81
TO RATES:			
1924 Rates Collected	34,903.18		
1925 Rates Collected	42,026.20		
1924 Rates paid by Alberta Government	266,466.11		
1925 Rates paid by Alberta Government	236,662.37		
			580,057.86
TO SALES:			
Lumber, Material, etc.	2,162.45		
Hay, Feed and Grain	1,165.06		
Gas, Oil and Drums	288.82		
Live Stock	50.00		
Equipment	428.36		
			4,094.69
TO SUNDRIES:			
Advances Repaid	572.69		
Seizure Funds	1,528.15		
Construction Cost Recovered from C. P. R.	662.90		
Rates Overpaid	60.00		
Rates Unallocated	171.20		
Settlement re Ludgate Case	3,187.71		
Medical Aid Dues	90.19		
Miscellaneous	271.54		
			6,544.38

\$1,032,518.04

THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION DISTRICT.

Lethbridge, Alberta.

BALANCE SHEET AS AT 31st DECEMBER, 1925.

Debenture Funds—Liabilities

BONDED DEBT:

Due 1st November, 1951	\$5,400,000.00	
Due by four annual installments, com- mencing 31st December, 1925	\$140,000.00	
Less: First installment due and unpaid; transferred to "Revenue Funds"	32,002.67	107,997.33
		5,507,997.33
		5,507,997.33

Revenue Funds—Liabilities

SUNDRY CREDITORS:

Contract Retention Monies	49.55	
Contractors' Deposits	46.00	
Accounts Payable	78.64	
Rates Unallocated	171.20	
Seizure Funds	17.71	
		363.10

INTEREST ACCRUED:

On Debentures	53,260.30	
On Bank Loans	578.67	
		53,838.97

DEBENTURES DUE AND UNPAID:

Alberta Government (Treasury Department)		
Principal due 31st December, 1925	32,002.67	
Interest due 31st December, 1925	8,400.00	
		40,402.67

LOANS:

Alberta Government (Treasury Dept.)	197,713.60	
Bank of Montreal, Edmonton	70,647.71	
		268,361.31

Reserves and Surplus

RESERVES:

For Uncollectable Rates	91,559.08	
For Rates 1926 Prepaid	3,633.75	
		95,192.83

SURPLUS:

Nett Revenue for the year ended 31st Dec., 1925	148,596.99	
Addition to Rates 1924 after revision	3,047.63	
Reduction of Easement Rentals 1922-1924 after re- survey	919.81	
	152,564.43	
Less: Balance of Ludgate Claim written off	4,230.07	
		148,334.36

\$6,114,490.57

THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION DISTRICT.

Lethbridge, Alberta.

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR
ENDED 31st DECEMBER, 1925.

Expenditure

TO MAINTENANCE AND OPERATION CHARGES:

Wages	\$ 29,945.84	
Automobile Expenses	3,116.96	
Board and Lodging	75.30	
Horse Expense	3,881.84	
Horse Hire	938.92	
Rents	1,353.30	
Material for Minor Repairs, including depreciation	3,714.61	
Maintenance of and Repairs to Equipment	227.72	
Maintenance of and Repairs to Buildings	146.47	
Insurance	588.68	
Crop Damage	748.00	
Telephones and Telegrams	463.45	
Miscellaneous	567.97	
		\$ 45,769.06

TO ADMINISTRATION AND MISCELLANEOUS CHARGES:

Salaries	11,733.35	
Travelling Expenses	507.10	
Trustees' Fees and Expenses	2,793.65	
Ratepayers' Meetings and Elections	145.45	
Solicitors' Fees and Expenses	1,092.49	
Rent, Light, Water and Janitor	453.80	
Operation and Maintenance of Automobiles	931.15	
Printing, Stationery and Office Supplies	486.66	
Draughting Supplies	229.20	
Postage, Express and Freight	461.66	
Telephones and Telegrams	940.00	
Insurance	3.61	
Material for Minor Repairs	17.85	
Maintenance of and Repairs to Equipment	4.25	
Taxes	1,499.02	
Auditing	475.00	
Workmen's Compensation Assessment	168.75	
Miscellaneous	579.89	
	22,522.88	
Seepage Damages	9,223.34	
Interest on Bank Loans and Exchange	6,771.33	
		38,517.55

TO FIXED CHARGES:

Interest on Debentures, Handling Charges, and Interest on Interest in Default	357,170.42	
Easement Rentals	6,035.70	
Depreciation on Equipment and Furniture	4,153.28	

TO BALANCE, NET REVENUE:

Transferred to Surplus Account		367,359.40
		148,596.99
		<u>\$600,243.00</u>

Summaries of these reports were prepared in the Colonization Manager's office and are attached hereto. They show increases in both the yield and the value of the crops. The average acre value of irrigated crops has increased from \$16.19 in 1924, to \$27.43 in 1925. The gross value of crops has increased from \$354,679.00 in 1924 to \$1,013,003.35 in 1925. There are also substantial increases in the quantities and values of the buildings, live stock and equipment.

There are some remarkably high individual yields, as for instance, there are some cases where over 6,000 bushels of wheat were taken off a quarter section. Then, not far away, on the same quality of soil, there are cases where less than 1000 bushels of wheat were harvested. The man with the 1000 bushel yield cannot make good and must learn how to increase his production or he will fail.

While wheat is the main crop at present, it is noted that other crops are increasing and many farmers are wisely going into mixed farming. Quite a lot of the farmers are investing in additional buildings and other improvements.

Expenditures During 1925 and Estimates for 1926

In order to make a comparison and study of expenditures and estimate, I attach a schedule showing the expenditures for 1924 and 1925 and an estimate for 1926. The accounts in this schedule differ in some respects from the accounts in the Auditor's Report, but this is done so that a comparison can be made with 1924 expenditures. A brief outline of the details of the expenditures and estimate will be given for each account.

GENERAL ADMINISTRATION AND HEADQUARTERS

All accounts made up of expenditures for administration, head office staff and headquarters are included under this heading. The total under this heading has increased slightly due largely to payments for taxes and interest on current borrowings. The expenditures for 1926 can probably be kept below 1925 if interest and bank charges do not exceed the amount estimated.

Salaries

These are head office staff salaries only. Employment of a stenographer and a longer period of employment of the rodman, account for the increase of 1925 over 1924. Provision is made in the 1926 estimate for possible increase in salaries and staff.

Travelling Expenses

These are the travelling expenses of members of head office staff. Project Manager's attendance at Irrigation Convention at Kelowna, B.C., accounts for most of the increase in 1925. The car mileage of the Secretary-Treasurer is included in this item. The estimate for 1926 makes provision for more travelling for both the Project Manager and the Secretary-Treasurer.

Trustees' Fees and Expenses

This includes the fees and mileage of the Trustees. The increase is due to more meetings to pass accounts and to take up important matters with the Government. The estimate for 1926 is about the same as the expenditure for 1925.

Ratepayers' Meetings and Elections

This includes the expenditures in connection with meetings and elections. There was a decrease in this item in 1925 but the estimate for 1926 is made about the average.

Legal and Court Expenses

This includes all expenditures in connection with legal matters and the fees of the Solicitors, except in connection with seepage cases. There is a decrease in this item because most of the rights-of-way have been procured. It is not expected that there will be an increase in 1926, but it is believed that provision should be made for unforeseen costs in the estimate.

Rent, Light, Etc.

This includes expenditure for rent, light, heat, janitor, etc., for head office. This was materially reduced by moving into offices owned by the Provincial Government. The estimate for 1926 is made a little higher than 1925 expenditures, to be safe.

Operation and Maintenance of Autos

This is the total expenditure for the operation and maintenance of the District-owned automobiles used by the head office staff. The 1925 expenditures were mostly for autos used by the Project Manager and the Hydro-metric Engineer. Provision is made in the 1926 estimate for a little more travelling in the District.

Stationery and Printing

This includes the expenditures for stationery, forms and office supplies for head office and all of the staff of the District. The expenditure shown is the net amount after \$404.19 for value of supplies on hand has been deducted. The expenditure for 1925 is therefore below the average and the estimate for 1926 was made with this in mind.

Drafting Supplies

This includes the expenditures for drafting paper, blue print paper, and other materials used in the drafting office. The expenditure shown is the net amount after \$73.75 for value of supplies on hand, has been deducted. Provision has been made in the 1926 estimate for making a new set of classification maps and extra maps for new settlers.

Postage, Express, etc.

This includes expenditures for postage stamps, revenue stamps, express and freight, by head office. Express and freight are very small items. Revenue stamps on notes and postage on notices in connection with rate enforcement increased this expenditure during 1925. The expenditure shown is the net amount after \$53.28 for value of stamps on hand, has been deducted. It is expected that the expenditures on this account will be a little lower during 1926.

Telephones and Telegrams

This is the total expenditure for telephone and telegraph service. It includes the pole rental and exchange service for the District's private lines. The expenditures for telegrams is very small. Additional lines and phones have increased the expenditure. The expenditure shown includes an advance payment of rental on one of the telephones of \$376.85. The estimate for 1926 is to cover the head office phones only. The outside lines and phones will be charged to operation and maintenance.

Interest and Bank Charges

This is the expenditure for interest on money borrowed from the bank, less interest earned by deposits in the bank. This expenditure has increased because 1924 borrowings had to be carried as well as borrowings for current expenditures during 1925. The borrowings have been reduced and it is expected that it will not be necessary to borrow as much during 1926. The rate of interest has also been reduced.

Maintenance and Repairs to Equipment

This account is for expenditures to maintain and repair of the office equipment and furniture at headquarters. It is a new account and the expenditure for 1925 does not include the whole year. The balance of 1925 and all of 1924 expenditures for this purpose are included in the account for sundry charges. The estimate for 1926 is about the average for the past years.

Taxes

All taxes paid by the District are charged to this account. The only taxes paid so far are for Keho reservoir site. The sum paid in 1925 was for 1924 and 1925. The estimate is for 1926 taxes only.

Auditing

All fees charged for auditing the books and records of the District are charged to this account. Expenditures during 1925 were greater than those for 1924 because of extra work on the tax roll, the supplementary report and the special audit at the time the new Secretary-Treasurer assumed office.

Sundry

This includes all expenditures of small sums, at head office, that do not come under any of the accounts shown above. The assessment by the Workmen's Compensation Board accounts for \$337.50 and the premium on Surety Bonds of the head office staff for \$25.00. Maintenance and repairs of equipment and furniture were also included in this account during 1924 and most of 1925. The estimate for 1926 provides a small sum for unforeseen expenditures.

MAINTENANCE AND OPERATION

All expenditures for wages, auto expense, board and lodging, horse expense, rents, horse hire, maintenance and repairs to equipment, maintenance and repairs to buildings, materials for minor repairs, insurance, telephones, crop damage and other sundries in connection with the operation and maintenance of the Project are included under this heading. The amounts charged to each account are given in a summary in the Auditor's Report. It will be noted that in the schedule submitted with this report, there is a different classification of the accounts under this heading. This is done so that comparisons can be made with the 1924 expenditures.

Maintenance and operation expenditures were less in all Watermaster Units during 1925, than during 1924, and the total under this heading is somewhat less than 1924, even after allowing for the large easement rental in 1924.

The estimate for 1926 provides for including expenditures for telephones that have in the past been charged under the heading of General Administration and Headquarters. Provision is also made for more expenditures for cleaning ditches, protecting and repairing structures, seeding canal banks, destroying noxious weeds and delivering water to a greater area. In all cases the estimate is believed to be the maximum that will be required.

Macleod Unit

The expenditures for this unit were decreased considerably in 1925. They will probably increase some in 1926 to take care of ditch cleaning, repairs, weed cutting and seeding of canal banks.

Monarch Unit

Additional maintenance work made it impossible to reduce expenditures very much in this unit, during 1925. There was also a substantial increase in the area using water. A small increase is provided in the 1926 estimate to

provide for more ditch cleaning, weed cutting and seeding of canal banks. Expenditures for rents are high in this unit because there are no District-owned buildings in it.

Commerce Unit

There was quite a reduction in expenditures in this unit because of a reduction in the operating staff and there was much less ditch cleaning. The estimate for 1926 is greater than the expenditure for 1925 to provide for delivering water to a much greater area, and to provide for more ditch cleaning, weed expense and seeding canal banks.

Iron Springs Unit

There was a substantial saving effected in this unit by a re-organization reducing the operating staff and overhead expenditures. Expenditures for ditch cleaning and rents were less during 1925 than 1924.

The estimate for 1926 provides for delivering water to a greater area, and greater expenditures for ditch cleaning, protection work on drop lines, destroying weeds and seeding canal banks.

Materials for Minor Repairs

This includes all expenditures for lumber, cement, paint, nails, etc., used for repair work on canals and structures. The expenditure shown for 1925, includes the value of all material taken from supplies on hand at the beginning of the year. It also includes all materials used for farm bridges (valued at \$800.00), new structures (\$500.00), equipment (\$60.00) and buildings (\$400.00). The expenditure shown for 1924 does not include the value of materials taken from supplies left over from construction. As materials for farm bridges and other new structures will in future be charged to an account for new structures under the heading of Capital Expenditures, and some timber can be sold, it is considered that \$2,000.00 is all that will be required for new material during 1926.

Easement Rentals

This is the total of the allowances made for the use of land for ditches. The charges for 1924 included three years rental. 1925 charges were for the year 1925 only. 1926 charges will be slightly lower because right-of-way is being reserved for the District canals on all lands sold by the Colonization Manager.

Insurance

This includes the premiums on fire insurance policies on large timber structures, buildings, lumber and equipment. The rate on structures was much less in 1925 than in 1924. Also, most of the buildings were insured in 1924 for three years. The payments for 1925 were therefore small and credit was taken for unexpired premiums (\$359.98) at the end of the year.

SEEPAGE DAMAGE

There is only one account under this heading. It includes all expenditures made necessary by seepage. In most cases the lands affected have been purchased. The expenditures for 1925 also include the cost of lowering White Lake so that it would not cause damage.

FARM OPERATIONS

There is only one account shown under this heading, though the books record the expenditures and receipts for each farm. The net profit on farming operations during 1925 was \$2,245.97. No charge was made for water supplied by the District.

CAPITAL EXPENDITURES

The expenditures charged under this heading are indicated by the names

of the accounts. Owing to the financial condition of the District, the expenditures under this heading were kept very low during 1925. Larger expenditures must be made during 1926 to insure satisfactory service in the future.

Additional Structures

As only a few small structures and farm bridges were constructed during 1925, the expenditures were charged to Maintenance and Operation. It is estimated that \$2,000.00 should be provided for farm bridges, delivery gates, drops and schutes in 1926.

Additional Buildings and Land

This expenditure was made to provide additional residences for the staff and shelter for horses, equipment and feed. The expenditures for 1925 were to complete the Ditchrider buildings at Piyami gates and Iron Springs. A second hand house was purchased near Macleod and moved to the Watermaster headquarters for the use of the Ditchrider. Five houses to be used for Ditchriders were purchased from the Chinook Coal Company at Commerce. A house was also purchased for the Watermaster at Commerce. An implement shed with a granary and hay loft was built at the Iron Springs Watermaster headquarters. A barn 28x36 feet with a large storage loft was built at the winter headquarters for the work horses at the Piyami gates.

The estimate for 1926 provides for Watermaster buildings in the Monarch Unit, the purchase of two more Ditchrider houses and the cost of moving and fixing up the houses at Commerce and building small barns.

Right-of-Way

This is the expenditures for acquiring rights-of-way for canals. It was difficult to complete many of the purchases because of encumbrances on the lands and absence of owners. Nearly all the right-of-way for canals has now been acquired. About \$1,000.00 will be enough for canal right-of-way purchases during 1926. An additional \$5,000.00 is provided for the purchase of a site for a storage reservoir in Township 10, Range 22. A reservoir is required in this locality to supplement the supply during the peak season and for use as a balancing pool. It is impossible to properly regulate the deliveries at the lower end of a long canal such as the Monarch branch without spillways or a balancing pool to take care of fluctuations. It is proposed to purchase the site in 1926 and construct the dams in 1927.

Telephone System

The expenditures for new telephone lines is charged to this account. The expenditure in 1925 was for the spur from the town of Macleod to the Headquarters of the Macleod Unit. Provision is made for connecting the new headquarters of the Monarch Unit to the District wire in 1926.

Equipment and Furniture

This account includes the expenditures for horses, harness, wagons, automobiles, cook cars, water tanks, fresnos, slush scrapers, implements, tools, etc. As most of the equipment was new in 1924, the purchases during 1925 were seven horses and the necessary equipment so that more work could be done with the District's own outfits.

The estimate for 1926 provides for the purchase of a "Ruth" excavator so that ditches can be cleaned and enlarged while in use. Some of the smaller ditches are silting up and must be cleaned while in use in order to keep up the service. This machine should be purchased and put to work early in 1926, so that one machine can keep up with the work. Mowing machines, rakes, automobiles, harness, slips, fresnos, plows, horses and tools make up the balance of the proposed purchases in 1926.

BONDED DEBT

All payments in connection with the District's bonded debt are charged under this heading. The amount for 1925 was increased by the charge for interest payments defaulted in 1924. It is expected that the payments made by the Provincial Government on "Home Places" and forfeited lands will pay off a large portion of these arrears and make the charges in 1926 much lower. Provision is also made in the 1926 estimate for a payment on the short term debenture.

GRAND TOTALS

The grand total for 1925 is more than was expected because of the large amount of interest. It is, however, below the total rate levy and can be met if the rates are collected.

The grand total for 1926 should be less if the interest does not exceed the estimate for that account.

Respectfully submitted,

P. M. SAUDER,
Project Manager.

Farm Census Report for the Year 1925

GENERAL SUMMARY

Irrigable Land—Irrigated

Crop	Acres	Yield	Avg.	Gross-value	Acre Value 1925	Acre Value 1924	Unit Value
Alfalfa	560	1,431.5	2.5	\$18,609.50	\$33.23	\$16.00	\$13.00
Timothy	104	204	1.9	3,468.00	33.34	17.00	17.00
G. Feed	2,971.4	5,083.5	1.7	66,085.50	22.24	8.00	13.00
O. Hay	537.5	597.5	1.1	8,962.50	16.67	8.80	15.00
Wheat	27,492.7	642,244.6	23.36	802,805.75	29.20	17.95	1.25
Oats	3,499.4	137,782	38	62,001.90	17.71	11.50	.45
Barley	1,018.9	25,543	25	16,602.95	16.29	12.90	.65
Flax	341	3,552	10.4	7,104.00	20.83	13.40	2.00
Corn	82.4	168	2.03	1,008.00	12.23	6.60	6.00
Sugar Beets	241.5	1,021.5	4.2	7,661.25	31.30	64.00	7.50
Potatoes	95.2	450.7	4.7	18,030.00	189.39	150.80	40.00

36,958.6 acres irrigated \$1,013,003.35 \$27.43 \$16.19

Other crops, acreages and yields very small.

New Alfalfa	578.00	(Not marketable first year)
Fall Rye	34.5	
Peas	.4	
Garden Truck	176.65	(Good, but used entirely in the homes)
Sweet Clover	89.00	
Yellow Clover	4.00	
Cabbage	.5	

*37,841.6 total irrigated area in crop, 1925.

**21,912 total irrigated area in crop, 1924.

* Add pasture 453.7 acres; sod 3,029.9 acres; summer fallow 1,481.8 acres; idle 319.6 and area not reported in crop census, 501 acres, making a total of 43,628 acres irrigated in 1925.

** The total area, including pasture, etc., irrigated in 1924 was 29,991 acres.

Irrigable Land—Not Irrigated

	Acres	Yield	Avg.
Alfalfa	108.5	16	.1
N. Alfalfa	20.3	.....	-
G. Feed	458	231	.5
W. Wheat	125	525	4.2
S. Wheat	5,286.9	63,986	12.1
Oats	439.5	5,926	13.4
Barley	75	1,100	14.6
Flax	18	6	.3
Corn	2	1	.5
S. Beets	10.	00	-
O. Roots	.5	2.5	5.
Garden Stuff	6.5	-	-
S. Clover	7	15	2.1
Cabbage	.5	3	6

6,557.7 acres irrigable but not irrigated.

Dry Land—Not Irrigable

Crop	Acres	Yield	Avg.
Alfalfa	71.	.	.
New Alfalfa	7.	.	.
Timothy	5.	.	.
Green Feed	682.2	377.7	.4
Other Hay	50.	40.	.8
S. Wheat	6,708.7	82,994.	12.3
Oats	392.5	4,365.	11.1
Barley	167.2	2,347.	14.
Fall Rye	137.	1,211.	8.8
Flax	31.	14.	.4
Corn	9.	10.	1.1
Sugar Beets	2.	.	.
Potatoes	1.	3.	3.
Other Roots	1.	1.	1.
Garden Stuff	2.2	.	.
S. Clover	12.	.	.

8,278.8 Acres dry land not irrigable.

Total Yield and Value of Dry Land Crops

Crop	Acres	Yield	Avg.	Unit Value	Gross Value	1925	1924
						Acre Value	Acre Value
Alfalfa	179.5	16.	.08	\$13.00	\$ 208.00	\$ 1.15	\$
Timothy	5.	.	.	17.00	.	.	.
G. Feed	1,140.2	568.7	.49	13.00	7,393.10	6.48	3.84
O. Hay	50.	40.	.8	15.00	600.00	12.00	2.20
Wheat	12,120.6	147,505.	12.16	1.25	184,381.25	15.21	8.91
Oats	832.	10,291.	12.36	.45	4,630.65	5.56	4.90
Barley	242.2	3,447.	14.23	.65	2,240.55	9.25	3.60
Fall Rye	137.	1,211.	8.8	.90	1,089.90	7.95	2.20
Flax	49.	20.	.4	2.00	40.00	.81	2.60
Corn	11.	11.	1.	6.00	66.00	6.00	13.20
Potatoes	1.	3.	3.	40.00	120.00	120.00	23.40
	14,767.5				\$200,769.45	\$13.59	\$8.09

Other Crops

New Alfalfa	27.3
Cabbage	.5
S. Clover	19.
Garden	8.7
Roots	1.5
S. Beets	12.

14,836.5 Total acres dry land cropped.

The above table is the total of irrigable land farmed, dry and dry land not irrigable.

The District Results showing how Land Used, Follows

	Irrigated Acres	Not Irrigated Acres	Dry Land Acres	Totals Acres
Cropped Land	37,841.6	6,557.7	8,278.8	52,678.1
Pasture, Tame	453.7	177.9	274.9	906.5
Sod	3,029.9	5,761.	19,446.4	28,237.3
Summer Fallow	1,481.8	3,549.	4,212.6	9,243.4
* Idle	319.6	5,583.5	6,919.8	12,822.9
Totals for 1925	43,126.6x	21,629.1	39,132.5	103,888.2
Totals for 1924	27,414.	25,241.	21,727.	73,382.

* does not include vacant quarters not farmed during 1924.

x 501 acres not included, no reports.

Details of Crop by Quarter Sections

Including both Irrigable and Non-Irrigable Land.

632 quarters were cropped, as against 363 quarters cropped 1924.

279 quarters had better than 20 bu. of wheat to the acre, 1925.

53 quarters had better than 20 bu. of wheat to the acre, 1924.

131 quarters had better than 10 and under 20 bu. wheat per acre, 1925.

107 quarters had better than 10 and under 20 bu. wheat per acre, 1924.

Details of Buildings by Quarter Sections

373 quarters have buildings in 1925

240 of which are residences,

as against:

279 quarters had buildings in 1924

230 of which were residences.

Renters

187 quarters in the District were farmed by tenants, 1925.

107 quarters in the District were farmed by tenants, 1924.

Value of Assets

Value of Buildings \$561,695.00

Value of Fencing 96,245.00

Total of Fixtures \$657,950.00

Value of Livestock 346,146.00

Value of Equipment 193,492.00

Total of Assets \$1,097,588.00

as against

Total Assets of \$877,196.00 in 1924

Live Stock in the District, Enumerated

	1925	1924
Horses	2803	1997
Mules	23	.....
Cows	951	828
Beef	1141	582
Hogs	1844	1803
Sheep	1013	.....
Turkeys	1760	1267
Poultry	16538	10843
Goats	4	.....

**SCHEDULE SHOWING COMPARISON OF EXPENDITURES FOR 1924
AND 1925, AND ESTIMATE FOR 1926.**

ACCOUNT—	Expenditure For 1924	Expenditure For 1925	Estimate For 1926
General Administration and Headquarters:			
Salaries	\$10,514.86	\$11,733.35	\$12,500.00
Travelling Expenses	364.10	507.10	700.00
Trustees' Fees and Expenses	2,273.00	2,793.65	2,800.00
Ratepayers' meetings & elections	236.07	145.45	200.00
Legal and Court Expenses	2,019.54	1,092.49	1,500.00
Rent, Light, Janitor, etc.	2,043.07	453.80	500.00
Operation & Maintenance, Autos	1,464.74	931.15	1,000.00
Stationery and Printing	869.23	486.66	700.00
Drafting Supplies	227.21	229.20	400.00
Postage, Express, etc.	201.88	461.66	400.00
Telephones and Telegrams	768.18	1,403.45	125.00
Interest and Bank Charges	2,162.66	5,723.90	3,000.00
Main. and Repairs to Equipment .....	.....	4.25	25.00
Taxes .....	.....	1,499.02	800.00
Supervision of Rail. Construction	1,183.27	.....	.....
Auditing	250.00	475.00	500.00
Sundry	605.74	770.10	850.00
	\$25,183.55	\$28,710.23	\$26,000.00
Maintenance and Operation:			
Macleod Unit	\$10,675.46	\$ 8,778.96	\$10,000.00
Monarch Unit	10,051.66	9,584.69	10,000.00
Commerce Unit	10,702.51	8,789.41	10,000.00
Iron Springs Unit	16,690.66	13,849.26	16,000.00
Materials for Minor Repairs	2,272.90	3,714.61	2,000.00
Easement Rentals	18,931.51	6,035.70	6,000.00
Insurance	2,038.20	588.68	1,000.00
	\$71,362.90	\$51,341.31	\$55,000.00
Seepage Damages:			
One account only .....	.....	9,223.34	15,000.00
Farm Operations:			
One account only	245.49	.....	.....
Capital Expenditures:			
Additional Canals	\$	\$	\$
Additional Structures	26,324.36	.....	2,000.00
Additional Buildings and Land	17,583.53	6,255.64	8,000.00
Betterments to Canals	4,958.53	.....	.....
Betterments to Structures	851.36	.....	.....
Betterments to Buildings .....	.....	.....	.....
Rebuilding Canals	2,084.74	.....	.....
Rebuilding Structures	3,979.28	.....	.....
Rebuilding Buildings .....	.....	.....	.....
Right-of-way	9,693.76	2,704.32	6,000.00
Telephone System	3,822.74	621.08	500.00
Equipment and Furniture	13,968.32	4,965.78	14,500.00
	\$83,267.07	\$14,546.82	\$31,000.00

Bonded Debt:

Interest, etc.	\$393,409.03	\$357,170.42	\$336,000.00
Payments on Principal		32,002.67	34,000.00
	393,409.03	389,173.09	370,000.00
Defalcations	3,721.85x		
Grand Totals	\$577,189.89	\$492,994.79	\$497,000.00

x Over two-thirds of this was recovered during 1925.

SUMMARY OF OPERATING COSTS OF AUTOMOBILES PURCHASED DURING 1924 AND 1925.

ITEMS—	No. 13	No. 14	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20	No. 21	No. 22
Gasoline per mile	1.79	1.76	1.70	1.90	1.80	1.80	1.65	1.86	1.82	1.60
Lubricants per mile	0.24	0.36	0.30	0.31	0.40	0.20	0.11	0.22	0.17	0.20
Repairs and parts per mile	0.29	0.80	0.40	0.56	0.80	0.50	0.49	0.65	0.21	0.20
Tires and tire repairs per mile	0.46	0.79	0.30	0.63	0.80	0.30	0.49	0.56	0.28	0.20
Sundries per mile	0.29	0.15	0.40	0.22	0.40	0.50	0.20	0.32	0.38	0.60
Mechanics per mile	0.33	0.42	0.20	0.48	0.90	0.10	0.35	0.76	0.17	0.20
Total cost per mile	3.40c	4.27c	3.30c	4.10c	5.10c	3.40c	3.29c	4.37c	3.03c	3.00c
Total miles travelled	19,767	24,002	18,626	18,586	15,928	15,957	22,652	11,747	9,016	9,505
Miles per gallon gas	19.2	18.9	18.7	17.7	21.4	18.6	19.2	20.4	20.4	19.3
Miles per quart of oil	127	94.9	150	92.0	128	116	255.9	137.4	170.0	166.8
Total cost to date	\$673.23	\$1027.24	\$654.16	\$773.78	\$939.49	\$548.45	\$769.41	\$568.93	\$273.09	\$281.75

HISTORIC RECORD OF CARS

- CAR NO. 13—Ford light delivery, purchased March 1924, cost with accessories \$591.35; driven during 1924 by C. S. Clenden-
ning and during 1925 by G. Bathgate.
- CAR NO. 14—Ford light delivery, purchased March 1924, cost with accessories \$597.38. Always driven by W. R. Brookes.
- CAR NO. 15—Ford light delivery, purchased March 1924, cost with accessories \$612.35; driven during 1924 by G. F. Hilliard
and during 1925 by H. Cox and A. C. Brady.
- CAR NO. 16—Ford light delivery, purchased March 1924, cost with accessories \$590.85; driven during 1924 by E. I. H. Ings
and H. Cox and during 1925 by M. Stitt and J. Titting.
- CAR NO. 17—Ford touring car, purchased March 1924, cost with accessories \$749.05; driven nearly all time by P. M. Sauder.
- CAR NO. 18—Ford light delivery, purchased April 1924, cost with accessories \$589.90; driven by C. L. Dodge and F. Koenen
during 1924 and by H. Graham during 1925.
- CAR NO. 19—Ford light delivery, purchased April 1924, cost with accessories \$591.65; always driven by A. J. Branch.
- CAR NO. 20—Ford light delivery, purchased May 1924, cost with accessories \$596.05; always driven by A. Thomson.
- CAR NO. 21—Ford light delivery, purchased April 1925, cost with accessories \$561.90; always driven by C. S. Clendenning.
- CAR NO. 22—Ford light delivery, purchased April 1925, cost with accessories \$561.91; always driven by G. F. Hilliard.
- NOTE:—Minor repairs, oiling, greasing, tire changes, washing, etc., were done on all cars except No. 17, by the persons
driving them, without any charge. Car No. 17 was kept in a public garage and all work was paid for.
No charge is made for interest on investment, depreciation or storage in the schedule. It is a summary of
operating costs only.

AUDITOR'S REPORT

207 Sherlock Building,
Lethbridge, Alberta,
20th January, 1926.

THE BOARD OF TRUSTEES,

The Corporation of the Lethbridge Northern Irrigation District,
Lethbridge, Alberta.

Sirs:—

I have examined the Books and Vouchers of your District for the year ended 31st December, 1925, and have the honour to submit, for your consideration, Balance Sheet as at that date, together with Supplementary Statements for the period, and Appendices relative thereto.

The Balances of Cash on Deposit have been verified by Certificate obtained from the District's Bankers, and the Cash in hands of the Treasurer by actual count and by inspection of the bank deposits.

Owing to pressure of work before and after the end of the year, the Collector's Roll was not balanced, and is not yet in balance; but enough has been done to satisfy me that any errors, which may eventually be discovered, will be of minor importance.

Maintenance and Operation cost roughly \$10,000.00 less than in the previous year, but the expenditure on Administration and General Charges was higher by over \$13,000.00, owing, to a large extent, to claims paid for Seepage Damages and to an increase in the amount of Interest paid on Bank Loans.

The excess of Revenue over Expenditure amounts to \$148,596.99, but the resulting Surplus is not immediately available, as it depends for its realization almost entirely on collection of a portion of the large amount of Rates for 1924 and 1925 still outstanding. Moreover, no provision has been made at any time for Depreciation on Fixed Assets, with the exception of the comparatively insignificant item of Equipment and Furniture. Had proper Depreciation been written off, the present nominal Surplus would have been more than extinguished.

It has not been possible, so far, to create any Sinking Fund for the redemption of the Bonded Debt, or for amortization of the Discount on Bonds issued. The first installment of the issue of short term Bonds, which fell due on 31st December, 1925, was not met by the District, and is now a debt due and payable to the Alberta Government.

A settlement was arrived at during the year with the Banks concerned in the claims of the District arising out of the Ludgate embezzlements, and the irrecoverable balance of this account, amounting to \$4,230.07, has been written off the books.

Subject to the foregoing explanations, the Balance Sheet attached hereto, as signed by me and forming part of this Report, is, in my opinion, properly drawn up so as to exhibit a true and correct view of the condition of the affairs of the District as at 31st December, 1925, according to the best of my information, the explanations given to me, and as shown by the Books of the District.

I have gratefully to acknowledge the willing assistance rendered by your Secretary and his staff in the course of the work of my appointment.

Reported by,
(Signed)

R. W. GARDNER,
Chartered Accountant,
Auditor to the District.

Statement No. 1.

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

BALANCE SHEET AS AT 31st DECEMBER, 1925.

Debenture Funds—Assets

IRRIGATION PROJECT:		
As per Appendix "A"		\$5,280,666.71
EQUIPMENT AND FURNITURE:		
As per Appendix "B"		15,959.92
BOND DISCOUNT:		
6.29% on Issue of \$4,400,000.00	\$276,760.00	
Deduct: Premium 3% on Issue of \$1,000,000.00	30,000.00	
		<u>246,760.00</u>
		5,543,386.63

Revenue Funds—Assets

CASH:			
In Canadian Bank of Commerce	\$26,058.22		
Less: Cheques unrepresented	9,135.10		
		<u>16,923.12</u>	
In hands of Treasurer		3,730.17	
			<u>20,653.29</u>
RATES UNCOLLECTED:			
Ratepayers on 1924 arrears	279,272.45		
Ratepayers on 1925 arrears	252,508.35		
		<u>531,780.80</u>	
Alberta Govt. on 1924 arrears	161.32		
Alberta Govt. on 1925 arrears	1,105.00		
		<u>1,266.32</u>	
			<u>533,047.12</u>
SUNDRY DEBTORS:			
Right of Way Advances		1.00	
Watermasters' Advances		250.00	
City of Lethbridge—Deposit		5.00	
Alberta Govt. Telephones—Deposit		50.00	
Land Titles Office—Deposit		50.00	
Miscellaneous		183.87	
			<u>539.87</u>
INVENTORIES:			
Lumber and Material, as per Appendix "B"	13,162.81		
Farm Produce, as per Appendix "B"	2,358.80		
			<u>15,521.61</u>
DEFERRED CHARGES TO OPERATION:			
Insurance Premiums unexpired	359.98		
Telephone Rental prepaid by advance for construction	376.85		
Inventories of office & draughting supplies and stamps	531.22		
Inventory of Horse Feed	74.00		
			<u>1,342.05</u>
			<u>\$6,114,490.57</u>

REPORT OF THE PROJECT MANAGER

To the Board of Trustees,
Lethbridge Northern Irrigation District.

Gentlemen:—

Lethbridge, Alta., January 10, 1926.

I submit herewith for your information and consideration, a report for the year 1925.

Operation and Maintenance Staff

There has been very little change in the organization of the operation and maintenance staff. The Turin, Picture Butte and Albion Ridge Units were combined into one Unit and placed in charge of one Watermaster with an Assistant Watermaster to assist in the supervision of the larger Unit.

Although the area served with water during 1925 was nearly fifty per cent. greater than the area served in 1924, the staff was slightly smaller. It consisted of the Project Manager, one Hydrometric Engineer, four Watermasters and one Assistant Watermaster. Eighteen Ditchriders, one Rodman, sixteen Teamsters and about ten labourers were employed during the irrigation season.

Records of Flow in Canals

Records of flow have been obtained at gauging stations on the main canal, on branch and secondary canals and on the spillways during the past year. These are essential for the proper handling of the water and for solving many of the engineering problems that arise. These records have been placed on file for future reference, but a brief summary of the quantities of water passed through the main canal and the larger branches will be given here.

The records show that 130,019 acre-feet or an average of 322 cubic feet per second was diverted from the Oldman river through the main headgates.

The total flow at Willow Creek flume was 100,853 acre-feet, or an average of 246 cubic feet per second. This station is at the beginning of the irrigable land and the flow at this point represents the quantity of water used by the project. There was no break in the flow at this point at any time from April 27th to October 17th. The highest stage was reached on July 12th, being 571 cubic feet per second. The average flow for July was 485 cubic feet per second.

The total quantity of water diverted into the Monarch branch was 28,982 acre-feet, or an average of 88 cubic feet per second during the season. The highest stage on this branch was 384 cubic feet per second on July 20th and 21st. This canal was shut off from June 15th to 17th because a large portion of the area served by it was flooded by a very heavy rain. With this exception, it was in constant use from May 4th to October 17th. The water delivery records show that 25,753 acre-feet was delivered for irrigation and stock watering in the two Units served by this branch, so that there is a difference of 3,229 acre-feet or about 13 cubic feet per second between the quantity diverted into the canal and the quantity used on the land. This represents seepage, leakage, evaporation and surplus required for regulation.

The total quantity of water turned into Keho reservoir during the year was 64,479 acre-feet, or an average of 186 cubic feet per second, for the season. During the year, 7,500 acre-feet was added to the reserve in Keho reservoir, making the quantity on hand now, a little over 19,000 acre-feet.

The total quantity of water diverted from Keho reservoir through the Turin branch canal for Iron Springs Unit was 47,725 acre-feet, or an average of 131 cubic feet per second. This canal was in constant use from May 4th to October 19th. The greatest flow was on July 6th, being 459 cubic feet per second. The average for July was 372 cubic feet per second. The water delivery records show that 40,306 acre-feet was delivered to water users in the Iron Springs Unit during the year, leaving 7,419 acre-feet for losses and regulation.

In addition to the regular hydrometric records, special investigations have been carried on to determine the losses in the upper portion of the main canal and Keho reservoir. Very material assistance has been received from the Dominion Government Reclamation Service in these investigations. Additional records will have to be obtained and an exhaustive study made before a report can, however, be submitted on this work.

Water Deliveries

The Ditchriders are required to keep a record of the water delivered to each user. The following schedule gives a summary of the water delivered in each Watermaster Unit and the area irrigated during 1924 and 1925:

Unit	Quantity water used in 1924 acre-feet	Area irrigated during 1924 in acres	Quantity water used in 1925 acre-feet	Area irrigated during 1925 in acres
Macleod	2,087	1,100	2,549	2,535
Monarch	7,763	5,000	10,530	7,702
Commerce	15,458	7,800	15,223	9,685
Iron Springs	26,458	16,091	40,306	23,705
Totals	51,766	29,991	68,608	43,628

Nearly all of the irrigating was done before harvest in 1925. Very little fall irrigation was done because of weather conditions.

The records show that some farmers have used too much water and a warning against over-irrigation is in order. In fact, steps should be taken during the coming year to investigate and stop it.

The following schedule gives a comparison of the total area that can be irrigated and the areas actually irrigated during 1924 and 1925:

Unit	Total irrigable Area	Area irrigated during 1924	Area irrigated during 1925	Increase area 1925 over 1924
Macleod	7,182*	1,100	2,536	1,436
Monarch	13,529*	5,000	7,702	2,702
Commerce	24,640*	7,800	9,685	1,885
Iron Springs	59,663*	16,091	23,705	7,614
Totals	105,014*	29,991	43,628	13,637

Average increase for the whole District was 45%.

* These areas will be reduced by reclassification of lands.

Crop Census

At the suggestion of the Irrigation Council, detailed reports of the crops grown in the District have been obtained by the Watermasters and Ditchriders. While weather conditions delayed threshing and made it late before this work could be started, the farmers co-operated and facilitated the work very much. The report for 1925 is therefore almost complete. Reports were obtained on all but 501 acres of irrigated land, and these would make very little difference in the averages or totals.

REPORT OF THE SECRETARY-TREASURER

The Board of Trustees,

Lethbridge Northern Irrigation District.

Gentlemen:—

Lethbridge, Alberta, January 16, 1926

I submit herewith for your consideration my report for the year 1925.

Office Administration

A good accounting system, in its importance to business, has been likened to what a chart is to a captain of a ship. The fundamental basis of an efficient system is simplicity and this is where the accounting system in this office fell down. It was cumbersome and unwieldy, requiring too many postings, unnecessary duplication and far more detail than was warranted by the volume of business, consequently this system was discarded, and on July 1st a far more efficient system was put into effect that combined simplicity with effectiveness in quickly furnishing data required for statements, etc.

The form of cheque used was unsuitable, and measures were not taken to protect cheques issued against raising, etc.; moreover, each cheque was written in longhand, a laborious process taking up too much time. Cheque copies or stubs were conspicuous by their absence, consequently all trace of a cheque issued was lost until it was returned as paid by the Bank. This procedure was changed and new cheque forms were printed in sheets of four with carbon copy attached. An indenting or perforating typewriter was purchased and now cheques are typed, protected, and copies of stubs filled in, all at the same time and with the one handling.

The coming into operation of the Colonization Act necessitated many changes being made in the Collectors' Roll and our office system generally, in order to tie in and correlate the procedure of this Act with the Irrigation Districts Act. All this gave rise to a great volume of highly important work and new problems which had to be faced and solved. In view of this it became necessary to engage a full time stenographer, and even with this addition the staff have had to work both day and night to keep up with the work, consequently many contemplated changes had to be left for the time being. These, however, are being put into effect commencing with the New Year and consist of the proper recording of equipment, supplies, etc., handling of invoices and placing the Maintenance and Operation of Units on an irrigable acre cost basis.

Once the work of effecting the above changes has been accomplished, it can be expected that the office will function smoothly and with a high degree of efficiency.

Finance

Our total borrowings from the Bank of Montreal, Edmonton, for the year, amount to \$70,000.00, of which \$25,000.00 has been repaid, leaving a balance to be paid of \$45,000.00. Notes unpaid amounting to \$90,000.00 carried forward from the year 1924 have been reduced by \$64,352.29, leaving a balance unpaid of \$25,647.71. This leaves our total indebtedness to the Bank \$70,647.71 to be carried forward into 1926. Our total repayments on notes this year amount to \$89,352.29, of which \$75,000.00 was paid by the District and \$14,352.29 by the Government from Home Place Rates.

The rates paid by the Government amount to \$503,449.25, being Home Place Rates amounting to \$266,653.68 for the year 1924 and \$220,336.75 for 1925, and \$16,458.82 for 1925 on Crown Lands transferred to the Colonization Branch. This has been applied as follows:

Principal Repayments on Defaulted Interest	\$456,206.51
Interest payments on defaulted interest, 5½%	32,774.52
Repayment of Notes with Interest, Bank of Montreal	14,468.22
Total Rates paid by Government	\$503,449.25
Amount owing to Provincial Treasurer, Bond Interest and Interest on Defaulted Interest, etc.	700,842.08
Rates applied	503,449.25
	197,392.83
Add: Reduction of Rates due to Reclassifications	178.65
	197,571.48
Short Term Debentures due December 31st, 1925	40,402.67
Balance owing to Provincial Treasurer, December 31, 1925	\$237,974.15

Other financial details will be found in the Statement of Revenue and Expenditure and the Balance Sheet.

Collections

The total collections for the year are as follows:

1924 Rates	\$19,687.03
1925 Rates	53,577.10
1926 Rates paid in advance	3,633.75
Total	\$76,897.88

This is a splendid showing when compared with the previous year, although Water Service Rates on Home Places totalling \$14,428.54 still remained unpaid as at December 31st, 1925.

Steps were taken to ensure some return being made to the District from lands being farmed by tenants on a crop share basis with the owners, who were responsible for the rates, residing in the United States or elsewhere. Thus approximately \$16,000.00 was secured which otherwise the District would not have received. In a number of cases where Banks and Mortgage Companies had priority claims or held a crop lease, a compromise was effected on an equitable basis.

In closing my report it affords me pleasure to state that what has been accomplished this year was only made possible through the loyal assistance of my staff and their devotion to duty at all times.

Respectfully submitted,

J. SUTTON,
Secretary-Treasurer.

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR
ENDED 31st DECEMBER, 1925.

Disbursements

BY PROPERTY	\$	14,346.06	
BY MAINTENANCE AND OPERATION		44,355.71	
BY GENERAL ADMINISTRATION		45,860.37	
BY FARM OPERATIONS		1,477.57	
BY LOANS REPAID:			
Alberta Government (Treasury Dept.)	\$488,660.26		
Bank of Montreal	89,352.29		
			578,012.55
BY ALBERTA GOVERNMENT (TREASURY DEPT.):			
Interest on Bonded Debt and Bank Charges thereon			325,215.81
BY SUNDRIES:			
Workmen's Compensation Board	291.71		
Refund of Rates Overpaid	60.00		
Disbursement of Seizure Funds	1,510.44		
Cash Advances	595.49		
Miscellaneous	139.04		
			2,596.68
BY BALANCE 31st DECEMBER, 1925:			
In hands of Treasurer	3,730.17		
In Canadian Bank of Commerce	\$26,058.22		
Less: Cheques Unpresented	9,135.10		
		16,923.12	
			20,653.29

\$1,032,518.04

Appendix "A"

THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION DISTRICT.

Lethbridge, Alberta.

SUMMARY OF EXPENDITURE ON PROJECT TO 31st DECEMBER, 1925

	Expenditure 1925	As at 31st Dec. 1924	As at 31st Dec. 1925
CONSTRUCTION:			
Additional Buildings	\$6,098.81		
Right of Way	2,704.32		
Telephone System	621.08		
Live Stock	812.50		
Lands	156.83		
	\$10,393.54	\$4,224,834.03	\$4,235,227.57
ENGINEERING:			
As Last Year		377,100.46	
Less adjustments as last year		122.85	
		376,977.61	376,977.61
ADMINISTRATION:			
As Last Year		876,348.92	876,348.92
DEPRECIATION:			
As Last Year		13,523.26	13,523.26
		5,491,683.82	5,502,077.36
DEDUCT:			
Interest earned during con'tn		221,410.65	221,410.65
	\$10,393.54	\$5,270,273.17	\$5,280,666.71

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

SUMMARIES OF INVENTORIES OF EQUIPMENT, EXPENDABLE CON-
STRUCTION MATERIAL, AND FARM PRODUCE, ON HAND AT
31st DECEMBER, 1925.

Equipment

Macleod Unit	\$3,233.40	
Monarch Unit	1,839.87	
Commerce Unit	4,345.00	
Iron Springs Unit	3,391.00	
Headquarters	3,150.65	
		\$15,959.92

Expendable Construction Material

Macleod Unit	2,570.79	
Monarch Unit	2,557.37	
Commerce Unit	5,808.62	
Iron Springs Unit	1,719.60	
Nobleford Yard	506.43	
		13,162.81

Farm Produce

Commerce	1,578.80	
Iron Springs	780.00	
		2,358.80

**THE CORPORATION OF THE LETHBRIDGE NORTHERN IRRIGATION
DISTRICT.**

Lethbridge, Alberta.

**SUMMARY OF EXPENDITURE ON MAINTENANCE AND OPERATION
BY UNITS FOR THE YEAR ENDED 31st DECEMBER, 1925.**

	Macleod	Monarch	Commerce	Iron Spgs.	Totals
Wages	\$ 6,558.14	\$ 6,554.25	\$6,270.12	\$10,563.33	\$29,945.84
Automobiles	591.09	772.17	718.52	1,035.18	3,116.96
Board and Lodging	12.55	20.50	6.65	35.60	75.30
Horse Expense	1,081.66	701.00	706.91	1,392.27	3,881.84
Rents	65.00	642.80	535.50	110.00	1,353.30
Horse Hire	114.75	463.80	126.27	234.10	938.92
Maintenance of and Re- pairs to Equipment	67.30	48.41	68.49	43.52	227.72
Maintenance of and Re- pairs to Buildings	69.17		28.40	48.90	146.47
Material for minor repairs	1,630.99	478.60	527.95	1,077.07	3,714.61
Insurance	49.90	506.77	62.56	Cr. 30.55	588.68
Telephones & Telegrams	136.85	91.30	79.65	155.65	463.45
Crop Damage	25.00	250.00	195.00	278.00	748.00
Sundry	194.30	131.76	133.55	108.36	567.97
	\$10,596.70	\$10,661.36	\$9,459.57	\$15,051.43	\$45,769.06

